

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA**

In re: CIRCUIT CITY STORES, INC., et al., Debtors.	Chapter 11 Case No. 08-35653 (KRH) (Jointly Administered) Hrg. Date: January 13, 2011 at 2:00 p.m. (ET) Obj. Due: January 6, 2011 at 4:00 p.m. (ET)
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**SIXTH INTERIM APPLICATION OF KPMG LLP AS INDEPENDENT
AUDITORS AND TAX CONSULTANTS TO THE DEBTORS FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD BEGINNING AUGUST 1, 2010 THROUGH OCTOBER 31,
2010 AND FOR FINAL APPROVAL FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
NOVEMBER 10, 2008 THROUGH OCTOBER 31, 2010**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors
Date of Retention:	December 22, 2008 <i>Nunc Pro Tunc</i> to November 10, 2008
Sixth Interim Period for which Compensation and Expense Reimbursement is sought:	August 1, 2010 through October 31, 2010
Sixth Interim Amount of Compensation sought as actual, reasonable and necessary:	\$ 15,382.50
Sixth Interim Amount of Expense reimbursement sought as actual, reasonable and necessary	\$ 0.00
Final Period for which Compensation and Expense Reimbursement is sought:	November 10, 2008 through October 31, 2010
Final Amount of Compensation sought as actual, reasonable and necessary:	\$ 1,006,142.71 ¹

¹ The Final Compensation amount sought includes fees incurred preparing the October fee statement, the Sixth Interim fee application and this final fee application, subsequent to the November 1, 2010 emergence date and totals \$4,661.00. The Amended Joint Plan of Reorganization provides the following: "The Professionals employed by the Debtors shall be entitled to reasonable compensation and reimbursement of actual, necessary expenses for post-Effective Date activities, including the preparation, filing, and prosecution of Final Fee Applications, upon the submission of invoices to the Liquidating Trust. Any time or expenses incurred in the preparation, filing, and prosecution of Final Fee Applications shall be disclosed by each Professional in its Final Fee Application and shall be subject to approval of the Bankruptcy Court."

Final Amount of Expense reimbursement sought \$ 7,016.74
as actual, reasonable and necessary

Prior Applications Filed:

Filing Date/ Docket No.	Period Covered	Fees Requested	Expenses Requested	Order Granting Approval Date/ Docket No.	Fee Payments Received	Expense Payments Received
3/17/09 - No. 2627	First Interim Application	\$840,423.21	\$6,997.74	4/17/09 - No. 3081	\$840,423.21	\$6,997.74
6/15/09 - No. 3602	Second Interim Application	\$33,894.50	\$0.00	7/28/09 - No. 4294	\$33,894.50	\$0.00
9/14/09 - No. 4858	Third Interim Application	\$62,242.50	\$0.00	10/16/09 - No. 5285	\$62,242.50	\$0.00
3/17/10 - No. 6849	Fourth Interim Application	\$35,241.50	\$19.00	4/26/10 - No. 7289	\$35,241.50	\$19.00
6/14/10 - No. 7822	Fifth Interim Application	\$14,367.50	\$0.00	7/15/10 - No. 8043	\$14,367.50	\$0.00
	Total App Previously filed	\$986,169.21	\$7,016.74		\$986,169.21	\$7,016.74

Summary of Any Objections to Fee Applications: None to date

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NOVEMBER 10, 2008 THROUGH OCTOBER 31, 2010**

KPMG LLP, (“KPMG”) as auditors and tax consultants to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Sixth Interim Fee Application (the “Sixth Interim Fee Application”) for the allowance of interim compensation for professional services performed by KPMG for the period beginning August 1, 2010 through October 31, 2010 (the “Sixth Interim Fee Period”), in the amount of \$15,382.50 and this final fee application (the “Final Fee Application”) for the allowance of final compensation for professional services performed by KPMG for the period beginning November 10, 2008 through October 31, 2010 (the “Final Fee Period”), in the amount of \$1,006,142.71 and reimbursement of actual and necessary expenses in the amount of \$7,016.74, as well as fees associated with the preparation of the October monthly fee statement, the Sixth Interim Fee Application and this Final Fee Application, pursuant to section 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy

Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office for the United States Trustee (the “U.S. Trustee Guidelines”), and this Court’s Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated December 9, 2008 (the “Interim Compensation Order”) (Docket No. 830). In support of the Sixth Interim and Final Fee Application, KPMG respectfully represents:

Background

1. On November 10, 2008 (the “Petition Date”), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”). To date, no trustee or examiner has been appointed in these chapter 11 cases.

2. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores.

Retention of KPMG

3. By this Court's Order, dated December 23, 2008, (the "Retention Order") the Debtors were authorized to retain KPMG as independent auditors and tax consultants effective as of the Petition Date. The Retention Order authorized the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court. A copy of the Retention Order is attached hereto as Exhibit I.

4. On January 28, 2009 the First Supplemental Declaration of KPMG LLP as Auditors and Tax Consultants to the Debtors was filed as a supplemental disclosure to the retention and employment of KPMG as auditors and tax consultants, specifically addressing that KPMG LLP Toronto was engaged by InterTAN Canada Limited to provide support services for InterTAN in connection with a proposed acquisition by potential purchasers.

5. On July 23, 2009 the Second Supplemental Declaration of KPMG LLP as Auditors and Tax Consultants to the Debtors was filed specifically addressing the additional engagement letter for the provision of the annual audits of the company's 401K plans and its pension plan.

6. On August 5, 2010 the Third Supplemental Declaration of KPMG LLP as Auditors and Tax Consultants to the Debtors was filed specifically addressing additional engagement letters dated June 9, 2010, June 20, 2010 and July 19, 2010 amending the 2009 Engagement Letter to include the provision of the annual audits of the company's 401K plans as of December 31, 2009 and for the year then ending.

Previous Interim Fee Applications

7. On March 17, 2009, KPMG filed the First Interim Fee Application of KPMG LLP as Independent Auditors and Tax Consultants to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning November 10, 2008 Through January 31, 2009 [Docket No. 2627] (the “First Interim Fee Application”). In the First Interim Fee Application, KPMG sought compensation in the amount of \$840,423.21 and reimbursement of actual and necessary expenses in the amount of \$6,997.74. On April 17, 2009, the Court entered an order approving and awarding 100% of the fees and expenses for the First Interim Fee Application [Docket No. 3081].

8. On June 15, 2009, KPMG filed the Second Interim Fee Application of KPMG LLP as Independent Auditors and Tax Consultants to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning February 1, 2009 Through April 30, 2009 [Docket No. 3602] (the “Second Interim Fee Application”). In the Second Interim Fee Application, KPMG sought compensation in the amount of \$33,894.50. On July 28, 2009, the Court entered an order approving and awarding 100% of the fees for the Second Interim Fee Application [Docket No. 4294].

9. On September 14, 2009, KPMG filed the Third Interim Fee Application of KPMG LLP, as Independent Auditors and Tax Consultants to the Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning May 1, 2009 Through July 31, 2009 [Docket No. 4858] (the “Third Interim Fee Application”). In the Third Interim Fee Application, KPMG sought compensation in the amount of \$62,242.50. On October 16, 2009, the Court entered an

order approving and awarding 100% of the fees for the Third Interim Fee Application [Docket No. 5285].

10. On March 17, 2010, KPMG filed the Fourth Interim Fee Application of KPMG LLP as Independent Auditors and Tax Consultants to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning November 1, 2009 Through January 31, 2010 [Docket No. 6849] (the “Fourth Interim Fee Application”). In the Fourth Interim Fee Application, KPMG sought compensation in the amount of \$35,241.50 and reimbursement of actual and necessary expenses in the amount of \$19.00. On April 26, 2010, the Court entered an order approving and awarding 100% of the fees and expenses for the Fourth Interim Fee Application [Docket No. 7289].

11. On June 14, 2010, KPMG filed the Fifth Interim Fee Application of KPMG LLP as Independent Auditors and Tax Consultants to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning February 1, 2010 Through April 30, 2010 [Docket No. 7822] (the “Fifth Interim Fee Application”). In the Fifth Interim Fee Application, KPMG sought compensation in the amount of \$14,367.50. On July 15, 2010, the Court entered an order approving and awarding 100% of the fees for the Fifth Interim Fee Application [Docket No. 8043].

Summary of Sixth Interim Fee Application

12. By this Sixth Interim Fee Application, and in accordance with the Interim Compensation Order, KPMG requests allowance of compensation for services rendered incurred in these cases for the period beginning August 1, 2010 through October 31, 2010, and in connection therewith, requests allowance of compensation in the amount of \$15,382.50 for professional fees. KPMG’s request for compensation is broken down as follows:

Period Covered	Requested			Payments Received		Outstanding	
	Hours	Fees	Expenses	Fees	Expenses	Fees	Expenses
08/1/10 – 08/31/10	0.0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09/1/10 – 09/30/10	19.4	\$ 14,097.00	\$0.00	\$11,982.45	\$0.00	\$2,114.55	\$0.00
10/1/10 – 10/31/10	4.9	\$ 1,285.50	\$0.00	\$1,092.68	\$0.00	\$192.83	\$0.00
Grand Total	24.3	\$15,382.50	\$0.00	\$13,075.13	\$0.00	\$2,307.38	\$0.00

Summary of Services During the Sixth Interim Fee Period

401K Plan Audit Services - 2009

- i. Audits of the financial statements and supplemental schedules of Circuit City Stores, Inc. 401(k) Plans as of December 31, 2009, and for the year then ended, all of which are to be included in the Plans' Form 5500 filings with the DOL.

Employment/Fee Applications

- i. The billing procedures required by the U.S. Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required effort to inform the timekeepers of their responsibilities, gather and review the detailed time entries and expenses and preparation of this Sixth Interim and Final Fee Application.

13. A summary of the Sixth Interim Fee Period hours and fees incurred by professional and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits D1 – D7.

14. During the Sixth Interim Fee Period, KPMG invoiced the Debtors for time expended by professionals based on hourly rates ranging from \$245.00 to \$455.00 per hour for a total of \$15,382.50. The rates reflected on this Application represent a discount of approximately 30% to 50% of KPMG's standard rates. Of the

aggregate time expended, 5.1 hours were expended by senior managers, 4.4 hours were expended by managers, and 14.8 hours were expended by associates. During the Sixth Interim Fee Period KPMG's blended hourly rate for services provided regarding its discounted fees is \$303.81.

Summary of Actual and Necessary Expenses During the Final Fee Period

15. As set forth on Exhibit C, KPMG is not currently aware of any amounts owed for reimbursement of expenses during the Sixth Interim Fee Period.

Summary of Final Fee Application

16. By this Final Fee Application, and in accordance with the Interim Compensation Order, KPMG requests allowance of final compensation for services rendered and actual and necessary expenses incurred in these cases for the period beginning November 10, 2008 through October 31, 2010, as well as fees associated with the preparation of the October monthly fee statement, the Sixth Interim Fee Application and this Final Fee Application subsequent to October 31, 2010, and in connection therewith, requests final allowance of compensation in the amount of \$1,006,142.71 for professional fees and reimbursement of \$7,016.74 for actual and necessary expenses. KPMG's request for compensation is broken down as follows:

Compensation Requested								
Filing Date/ Docket No.	Period Covered	Fees Requested	Expenses Requested	Order Granting Approval Date/ Docket No.	Fees Payments Received	Expenses Payments Received	Fees Due	Expenses Due
	11/10/08 to 11/30/08	\$287,754.54	\$3,025.27		\$287,754.54	\$3,025.27	\$0.00	\$0.00
	12/1/08 to 12/31/08	\$332,971.29	\$2,847.35		\$332,971.29	\$2,847.35	\$0.00	\$0.00
	1/1/09 to 1/31/09	\$219,697.38	\$1,125.12		\$219,697.38	\$1,125.12	\$0.00	\$0.00
3/17/09 - No. 2627	First Interim Application	\$840,423.21	\$6,997.74	4/17/09 - No. 3081	\$840,423.21	\$6,997.74	\$0.00	\$0.00

Compensation Requested (continued)								
Filing Date/ Docket No.	Period Covered	Fees Requested	Expenses Requested	Order Granting Approval Date/ Docket No.	Fees Payments Received	Expenses Payments Received	Fees Due	Expenses Due
	2/1/09 to 2/28/09	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
	3/1/09 to 3/31/09	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
	4/1/09 to 4/30/09	\$33,894.50	\$0.00		\$33,894.50	\$0.00	\$0.00	\$0.00
6/15/09 - No. 3602	Second Interim Application	\$33,894.50	\$0.00	7/28/09 - No. 4294	\$33,894.50	\$0.00	\$0.00	\$0.00
	5/1/09 to 5/31/09	\$31,843.50	\$0.00		\$31,843.50	\$0.00	\$0.00	\$0.00
	6/1/09 to 6/30/09	\$30,399.00	\$0.00		\$30,399.00	\$0.00	\$0.00	\$0.00
	7/1/09 to 7/31/09	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
9/14/09 - No. 4858	Third Interim Application	\$62,242.50	\$0.00	10/16/09 - No. 5285	\$62,242.50	\$0.00	\$0.00	\$0.00
	11/1/09 to 11/30/09	\$35,241.50	\$19.00		\$35,241.50	\$19.00	\$0.00	\$0.00
	12/1/09 to 12/31/09	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
	1/1/10 to 1/31/10	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
3/17/10 - No. 6849	Fourth Interim Application	\$35,241.50	\$19.00	4/26/10 - No. 7289	\$35,241.50	\$19.00	\$0.00	\$0.00
	2/1/10 to 2/28/10	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
	3/1/10 to 3/31/10	\$14,367.50	\$0.00		\$14,367.50	\$0.00	\$0.00	\$0.00
	4/1/10 to 4/30/10	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
6/14/10 - No. 7822	Fifth Interim Application	\$14,367.50	\$0.00	7/15/10 - No. 8043	\$14,367.50	\$0.00	\$0.00	\$0.00
	8/1/10 to 8/31/10	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
	9/1/10 to 9/30/10	\$14,097.00	\$0.00		\$11,982.45	\$0.00	\$2,114.55	\$0.00
	10/1/10 to 10/31/10	\$1,285.50	\$0.00		\$0.00	\$0.00	\$1,285.50	\$0.00
12/16/10	Sixth Interim Application	\$15,382.50	\$0.00	N/A	\$11,982.45	\$0.00	\$3,400.05	\$0.00
	Adjustment	(\$70.00)	\$0.00		\$0.00	\$0.00	(\$70.00)	\$0.00
	Subtotal - Final Fee Application	\$1,001,481.71	\$7,016.74		\$998,151.66	\$7,016.74	\$3,330.05	\$0.00
	Post Emergence Fees	\$4,661.00	\$0.00		\$0.00	\$0.00	\$4,661.00	\$0.00
12/16/10	Grand Total - Final Fee Application	\$1,006,142.71	\$7,016.74	N/A	\$998,151.66	\$7,016.74	\$7,991.05	\$0.00

Summary of Services During the Final Fee Period

17. During the Final Fee Period, KPMG provided professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

18. Set forth below is a summary of the services KPMG rendered to the Debtors during the Final Fee Period as authorized by the Retention Order.

Audit Services

- i. Integrated audit of Circuit City Stores, Inc. for year ended 2/28/09;
- ii. Statutory audit of Circuit City Stores Puerto Rico LLC for year ended 2/29/08;
- iii. Audit of Circuit City's Retirement Plan for year ended 2/29/08;
- iv. Statutory audit and tax return for Circuit City Global Sourcing (CCGS) for year ended 2/29/08; and
- v. Other consulting, advice, research, planning or analysis regarding audit issues as may be requested from time to time.

Tax Consulting Services

- i. Assisting with ongoing IRS examination issues, specifically focusing on refund claims, sale-leaseback claim, rebates & rewards;
- ii. General tax consulting on an as needed basis for general questions as well as answering questions associated with restructuring of NNIL, Circuit City Stores Puerto Rico LLC and InterTAN Canada Limited;
- iii. Proposed assistance with bankruptcy-related tax consulting services; and
- iv. Other consulting, advice, research, planning or analysis regarding tax issues as may be requested from time to time.

401K Plan Audit Services -2008

- i. Audits of the financial statements and supplemental schedules of Circuit City Stores, Inc. 401(k) Plans as of December 31, 2008, and for the year then ended, all of which are to be included in the Plans' Form 5500 filings with the DOL.

401K Plan Audit Services - 2009

- i. Audits of the financial statements and supplemental schedules of Circuit City Stores, Inc. 401(k) Plans as of December 31, 2009, and for the year then ended, all of which are to be included in the Plans' Form 5500 filings with the DOL.

Employment/Fee Applications

- i. The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, gather and review the detailed time entries and expenses and preparation of this Final Application. Such activities included compiling and reviewing detailed time entries on a monthly basis, compiling and reviewing detailed expenses incurred, and preparing detailed and summary schedules of fees and expenses incurred and, drafting the narratives and schedules included in this Final Fee Application.

19. A summary of the Final Fee Period hours and fees incurred by professional and category is annexed hereto as Exhibit E and Exhibit F, respectively. Detailed time records for the hours incurred for preparing the October fee statement, the Sixth Interim Fee Application and this Final Fee Application, subsequent to the November 1, 2010 emergence date in the amount of \$4,661.00 is annexed hereto as Exhibit H.

20. During this Final Fee Period, KPMG maintained contemporaneous records of the time expended for the professional services and

expenses related hereto performed in connection with these chapter 11 cases and such records were previously provided in the prior interim fee applications.

21. The fees applied for herein are based on the usual and customary fees KPMG charges to tax and audit clients and are commensurate with the usual and customary rates charged for services performed.

22. During the Final Fee Period, KPMG invoiced the Debtors for time expended by professionals based on hourly rates ranging from \$82.26 to \$647.50 per hour for a total of \$1,006,142.71. The rates reflected in this Final Fee Application represent a discount of approximately 30% to 50% of KPMG's standard rates. Of the aggregate time expended, 204.9 hours were expended by partners, 302.4 hours were expended by senior managers, 251.6 hours were expended by manager, 456.0 hours were expended by senior associates and 96.9 hours were expended by associates. During the Final Fee Period KPMG's blended hourly rate for services provided regarding its discounted fees is \$274.97.

23. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

24. The time and labor expended by KPMG during the Final Fee Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

25. During the Final Fee Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

Summary of Actual and Necessary Expenses During the Final Fee Period

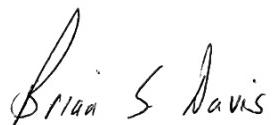
26. By this Final Fee Application KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG in the aggregate amount of \$7,016.74. A summary of the Final Fee Period actual and necessary expenses by category is annexed hereto as Exhibit G.

Conclusion

WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court (i) allowance of interim compensation for services rendered and actual and necessary expenses incurred in these cases for the Sixth Interim Fee Period beginning August 1, 2010 through October 31, 2010, and in connection therewith, requests Interim allowance of compensation in the amount of \$15,382.50 for professional fees and; (ii) allowance of final compensation for services rendered and actual and necessary expenses incurred in these cases for the period beginning November 10, 2008 through October 31, 2010, as well as fees associated with the preparation of the October monthly fee statement, the Sixth Interim Fee Application and this Final Fee Application subsequent to October 31, 2010, and in connection therewith, requests Final allowance of compensation in the amount of \$1,006,142.71 for professional fees and reimbursement of \$7,016.74 for necessary and actual out-of-pocket expenses; and, (iii) any other further relief as the Court deems just and proper.

Respectfully submitted,

KPMG LLP

A handwritten signature in black ink that reads "Brian S. Davis".

December 14, 2010

Brian S. Davis
Partner
KPMG LLP
1021 E Cary Street
Suite 2000
Richmond, VA 23219-4023

Dated: December 16, 2010
Richmond, Virginia

MCGUIREWOODS LLP

/s/ Douglas M. Foley
Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
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Counsel to the Circuit City
Stores, Inc. Liquidating Trust

EXHIBIT A
Circuit City Stores, Inc.
Summary Of Hours and Discounted Fees Incurred By Professional
August 1, 2010 through October 31, 2010

<u>Professional</u>	<u>Position</u>	<u>Current</u>	<u>Hours Billed</u>	<u>Hourly Rate</u>	<u>Fees Billed</u>
Ridgeway,Gail Carlon	Tax Senior Manager		5.1	\$ 420.00	\$ 2,142.00
Degnan,Daniel J	Tax Manager		1.3	\$ 455.00	\$ 591.50
Sellers,Monica	Manager		3.1	\$ 330.00	\$ 1,023.00
Tatum,Pamela Renea	Senior Associate		14.8	\$ 245.00	\$ 3,626.00
Total Hours and Fees at Discounted Rate			24.3		\$ 7,382.50
Subtotal of Fees					\$ 7,382.50
Fees related to 401K Plan Audits					\$ 8,000.00
Subtotal of Fees					\$ 15,382.50
Out of Pocket Expenses					\$ -
Net Requested Fees & Out of Pocket Expenses					\$ 15,382.50
Blended Rate				<u>\$303.81</u>	

Summary of Hours and Discounted Fees Incurred by Category

August 1, 2010 through October 31, 2010

Category	Exhibit	Hours	Fees
Audit 09 - Integrated Audit	D1	-	\$ -
Tax Consulting	D2	5.1	\$ 2,142.00
FY09 Special Audit Related Services	D3	-	\$ -
Employment/Fee Applications	D4	19.2	\$ 5,240.50
Audit 2/28/08-Retirement Plan	D5	-	\$ -
401K Plan Audits - 2008	D6	-	\$ -
401K Plan Audits - 2009	D7	-	\$ 8,000.00
Total		24.3	\$ 15,382.50

Summary of Out of Pocket Expenses
August 1, 2010 through October 31, 2010

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

Circuit City Stores, Inc.
Audit 09 - Integrated Audit
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Amount
		Audit 09 - Integrated Audit Services Monthly Installment	0.0	\$ -

Circuit City Stores, Inc.
Tax Consulting⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
Ridgeway,Gail Carlon	24-May-10	Discussion with J. McDonald (Circuit City VP of Tax) regarding sale-leaseback issues.	0.4	\$ 420.00	\$ 168.00
Ridgeway,Gail Carlon	26-May-10	Review tax return schedules with J. McDonald (Circuit City VP of Tax) and discuss IRS audit adjustments.	1.5	\$ 420.00	\$ 630.00
Ridgeway,Gail Carlon	28-Jun-10	Call with J. McDonald (Circuit City VP of Tax) regarding IRS questions on 1120X for Sale Leaseback.	0.5	\$ 420.00	\$ 210.00
Ridgeway,Gail Carlon	17-Aug-10	Meeting with J. McDonald (Circuit City VP of Tax) and A. Williams (Circuit City Tax Analyst) to discuss questions on their Federal tax return (Form 1120) related to some calculations that had been prepared in the prior year, review which forms were necessary to be filed in the current year, review their tax return checklists to make sure they were considering the appropriate items when gathering information for the tax return and understand what information was to be reported on Form 1120-PC for their captive insurance company.	2.5	\$ 420.00	\$ 1,050.00
Ridgeway,Gail Carlon	24-Aug-10	Call with J. McDonald (Circuit City VP of Tax) regarding IRS carryover adjustments to FY09.	0.2	\$ 420.00	\$ 84.00
Tax Consulting Total			5.1		\$ 2,142.00

⁽¹⁾ Hours billed in this Sixth Interim Fee Application include time incurred in interim periods that was not previously billed.

Circuit City Stores, Inc.
FY09 Special Audit Related Services
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
		FY09 Special Audit Related Services Total	<u>0.0</u>		\$ -

Circuit City Stores, Inc.
Employment/Fee Applications⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	12-Apr-10	Access time and expense system and obtain the Circuit City December through March time detail.	0.2	\$ 245.00	\$ 49.00
Tatum,Pamela Renea	12-Apr-10	Finalize the draft fee application and related files and forward to manager for review.	1.0	\$ 245.00	\$ 245.00
Degnan,Daniel J	16-Apr-10	Manager review of the interim fee application.	0.7	\$ 455.00	\$ 318.50
Sellers,Monica	16-Apr-10	Review monthly fee statement and provide comments.	0.3	\$ 330.00	\$ 99.00
Tatum,Pamela Renea	19-Apr-10	Finalize the fee application and related files and forward to Debtor's Counsel to serve.	0.6	\$ 245.00	\$ 147.00
Tatum,Pamela Renea	19-Apr-10	Prepare invoice and allocation for the March fee statement.	0.3	\$ 245.00	\$ 73.50
Degnan,Daniel J	22-Apr-10	Follow-up on Circuit City contact person for fee statement submission.	0.1	\$ 455.00	\$ 45.50
Sellers,Monica	23-Apr-10	Fee Application review and provide comments.	0.2	\$ 330.00	\$ 66.00
Tatum,Pamela Renea	26-Apr-10	Finalize the March fee statement and forward to Notice Party list.	0.3	\$ 245.00	\$ 73.50
Sellers,Monica	30-Apr-10	Review time detail and provide revisions.	0.1	\$ 330.00	\$ 33.00
Tatum,Pamela Renea	11-May-10	Finalize invoice and allocation for the March fee statement and forward for processing.	0.3	\$ 245.00	\$ 73.50
Sellers,Monica	03-Jun-10	Interim fee application review and provide revisions and comments.	0.5	\$ 330.00	\$ 165.00
Tatum,Pamela Renea	03-Jun-10	Prepare the fifth interim fee application for the period of February 1, 2010 through April 30, 2010.	1.1	\$ 245.00	\$ 269.50

Circuit City Stores, Inc.
Employment/Fee Applications⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	03-Jun-10	Prepare the fifth interim fee narrative for the period of February 1, 2010 through April 30, 2010.	0.9	\$ 245.00	\$ 220.50
Tatum,Pamela Renea	03-Jun-10	Prepare the fifth interim fee certification and other related documents for the period of February 1, 2010 through April 30, 2010.	0.4	\$ 245.00	\$ 98.00
Tatum,Pamela Renea	03-Jun-10	Reconcile and review the monthly fee statements related to the fifth interim period.	0.6	\$ 245.00	\$ 147.00
Degnan,Daniel J	08-Jun-10	Review billing documents for submission to bankruptcy court.	0.5	\$ 455.00	\$ 227.50
Tatum,Pamela Renea	08-Jun-10	Follow up on the manager review of the monthly fee statements related to the fifth interim period.	0.2	\$ 245.00	\$ 49.00
Tatum,Pamela Renea	09-Jun-10	Finalize the interim fee application and provide to debtors counsel to file	0.4	\$ 245.00	\$ 98.00
Tatum,Pamela Renea	14-Jun-10	Revise the objection date on the interim fee application as requested by debtors counsel.	0.2	\$ 245.00	\$ 49.00
Tatum,Pamela Renea	06-Jul-10	Prepare the draft third supplemental to expand scope of audit services.	0.5	\$ 245.00	\$ 122.50
Tatum,Pamela Renea	06-Jul-10	Review previous supplemental declarations filed in the case.	0.5	\$ 245.00	\$ 122.50
Sellers,Monica	07-Jul-10	Research and revise supplemental documents.	0.9	\$ 330.00	\$ 297.00
Tatum,Pamela Renea	07-Jul-10	Continue to draft third supplemental to expand scope of audit services.	0.5	\$ 245.00	\$ 122.50

Circuit City Stores, Inc.
Employment/Fee Applications⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	07-Jul-10	Review documents relating to the third supplemental declaration for expanding the scope of audit services.	0.5	\$ 245.00	\$ 122.50
Tatum,Pamela Renea	14-Jul-10	Follow up with Partner on status of supplemental declaration.	0.1	\$ 245.00	\$ 24.50
Tatum,Pamela Renea	28-Jul-10	Review the amendment to the engagement letter and follow up with partner on the third supplemental.	0.5	\$ 245.00	\$ 122.50
Tatum,Pamela Renea	03-Aug-10	Revise the third supplemental declaration based on the Partners comments.	0.3	\$ 245.00	\$ 73.50
Tatum,Pamela Renea	03-Aug-10	Finalize the third supplemental declaration based on the Partners comments.	0.5	\$ 245.00	\$ 122.50
Sellers,Monica	04-Aug-10	Review Circuit City Supplemental Declaration prior to sending to Debtors' counsel.	0.1	\$ 330.00	\$ 33.00
Tatum,Pamela Renea	04-Aug-10	Forward the third supplemental declaration to the Office of General Counsel for review.	0.1	\$ 245.00	\$ 24.50
Tatum,Pamela Renea	04-Aug-10	Revise the third supplemental declaration based on the M. Sellers (KPMG) comments.	0.1	\$ 245.00	\$ 24.50
Tatum,Pamela Renea	04-Aug-10	Finalize the third supplemental declaration based on the Partners comments.	0.2	\$ 245.00	\$ 49.00
Tatum,Pamela Renea	29-Sep-10	Review the August time detail to adhere and comply with bankruptcy requirements.	0.4	\$ 245.00	\$ 98.00

Circuit City Stores, Inc.
 Employment/Fee Applications⁽¹⁾
 August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	29-Sep-10	Send correspondence to R. Roy (KPMG) for clarification on time descriptions, including but not limited to use of acronyms, unclear information and incomplete meeting participants, to adhere and comply with bankruptcy requirements.	0.2	\$ 245.00	\$ 49.00
Tatum,Pamela Renea	06-Oct-10	Review the 401K Plan time detail to adhere and comply with bankruptcy requirements.	0.7	\$ 245.00	\$ 171.50
Tatum,Pamela Renea	06-Oct-10	Prepare correspondence to various KPMG professionals for clarification on time descriptions, including but not limited to use of acronyms, unclear information and incomplete meeting participants, to adhere and comply with bankruptcy requirements.	0.1	\$ 245.00	\$ 24.50
Tatum,Pamela Renea	11-Oct-10	Prepare correspondence to various KPMG professionals for clarification on time descriptions, including but not limited to use of acronyms, unclear information and incomplete meeting participants, to adhere and comply with bankruptcy requirements.	0.1	\$ 245.00	\$ 24.50
Tatum,Pamela Renea	11-Oct-10	Review the Tax Consulting time detail to adhere and comply with bankruptcy requirements.	0.5	\$ 245.00	\$ 122.50
Tatum,Pamela Renea	11-Oct-10	Prepare the September Fee Statement.	0.8	\$ 245.00	\$ 196.00

Circuit City Stores, Inc.
 Employment/Fee Applications⁽¹⁾
 August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	11-Oct-10	Prepare the September Fee Statement cover letter.	0.2	\$ 245.00	\$ 49.00
Sellers,Monica	12-Oct-10	Review monthly fee statement documents and provide comments and revisions.	0.5	\$ 330.00	\$ 165.00
Tatum,Pamela Renea	12-Oct-10	Revise the September Fee Statement based on M. Sellers (KPMG) comments.	0.5	\$ 245.00	\$ 122.50
Tatum,Pamela Renea	20-Oct-10	Prepare the September Fee Statement delimited file for the U.S. Trustee.	0.3	\$ 245.00	\$ 73.50
Sellers,Monica	21-Oct-10	Review delimited file, provide comments and transmit communication regarding same to P. Tatum (KPMG).	0.5	\$ 330.00	\$ 165.00
Tatum,Pamela Renea	21-Oct-10	Finalize the fee application and related files and forward to Debtor's Counsel to serve.	0.4	\$ 245.00	\$ 98.00
Tatum,Pamela Renea	21-Oct-10	Prepare invoice and allocation for the March fee statement.	0.3	\$ 245.00	\$ 73.50
Employment/Fee Applications Total			<u>19.2</u>		<u>\$ 5,240.50</u>

⁽¹⁾ Hours billed in this Sixth Interim Fee Application include time incurred in interim periods that was not previously billed.

Circuit City Stores, Inc.
Audit 2/28/08-Retirement Plan
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
		Audit 2/28/08-Retirement Plan Total	0.0		\$0.00

Circuit City Stores, Inc.
401K Plan Audits - 2008
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Rate	Amount
		401K Plan Audits - 2008 Total	0.0		\$0.00

Circuit City Stores, Inc.
401K Plan Audits - 2009⁽¹⁾
August 1, 2010 through October 31, 2010

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Gottschalk,Kristen M	14-Jun-10	Generate appropriate sample sizes using KPMG application based on population size and calculated materiality, samples used to test distributions.	0.4	
Gottschalk,Kristen M	14-Jun-10	Based on sample sizes generated by KPMG sampling plan, selected sample and documented procedures.	0.3	
Gottschalk,Kristen M	15-Jun-10	Draft instructions for roll-forward planning document, completion document, distributions audit program, contributions audit program and financial reporting program.	0.1	
Gottschalk,Kristen M	15-Jun-10	Select sample for testwork performed over contributions.	0.3	
Gottschalk,Kristen M	15-Jun-10	Prepare review SAS 70 Evaluation (service organization auditor's report) for Benefit Plan Administrative Services LLC (custodian for the Puerto Rico Plan).	2.0	
Thompson,Patrick A	15-Jun-10	Review information for the Contributions Confirmations.	0.2	
Thompson,Patrick A	15-Jun-10	Prepare analysis of Plan account balances to ensure fluctuation appears reasonable based on knowledge of the client.	0.4	
Gottschalk,Kristen M	16-Jun-10	Prepare contribution confirmations, obtained management's sign off and mailed to sampled participants.	0.9	

Circuit City Stores, Inc.
401K Plan Audits - 2009⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Amount
Thompson,Patrick A	17-Jun-10	Perform testwork over contributions which includes, ensured participants were eligible to participate in the plan, contribution amount agreed with payroll withholding, remittance was made in a timely manner, deferral percentage agreed with participant request, investment allocation agreed with participant request, contributions within IRS limits, contributions made in accordance with Plan Document.	3.9	
Thompson,Patrick A	17-Jun-10	Continue to perform testwork over contributions which includes, ensured participants were eligible to participate in the plan, contribution amount agreed with payroll withholding, remittance was made in a timely manner, deferral percentage agreed with participant request, investment allocation agreed with participant request, contributions within IRS limits, contributions made in accordance with Plan Document.	0.9	
Gottschalk,Kristen M	18-Jun-10	Tie out financial statements to trustee statements and other supporting documentation.	0.8	
Gottschalk,Kristen M	18-Jun-10	Perform Senior Associate review of the audit programs to ensure properly rolled forward and accurately documented all testwork performed.	0.1	
Thompson,Patrick A	18-Jun-10	Continue to perform testwork over contributions which includes, ensured participants were eligible to participate in the plan, contribution amount agreed with payroll withholding, remittance was made in a timely manner, deferral percentage agreed with participant request, investment allocation agreed with participant request, contributions within IRS limits, contributions made in accordance with Plan Document.	0.8	

Circuit City Stores, Inc.
401K Plan Audits - 2009⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Amount
Gottschalk,Kristen M	24-Jun-10	Prepare second requests for Contributions Confirmations in which responses were not received.	0.3	
Gottschalk,Kristen M	24-Jun-10	Obtain draft version of Form 5500 and agreed to financial statements or disclosed reconciliation.	0.1	
Gottschalk,Kristen M	25-Jun-10	Continue to perform testwork over contributions which includes, ensured participants were eligible to participate in the plan, contribution amount agreed with payroll withholding, remittance was made in a timely manner, deferral percentage agreed with participant request, investment allocation agreed with participant request, contributions within IRS limits, contributions made in accordance with Plan Document.	0.3	
Gottschalk,Kristen M	29-Jun-10	Test the completeness of the participant listing which includes, agreeing sample of participants from prior year trustee statements to current year statements, and when participant was not included in the current year listing, obtaining supporting documentation to show participant was terminated.	0.3	
Hodges,John L	01-Jul-10	Prepare distribution testwork including obtaining documentation to support appropriate amount was paid out to the participant.	3.9	
Hodges,John L	01-Jul-10	Continue to prepare distribution testwork including obtaining documentation to support appropriate amount was paid out to the participant.	1.8	
Roy,William	04-Jul-10	Manager review of the Audit 08/09 - Benefit Plans workpapers.	0.6	
Thompson,Patrick A	06-Jul-10	Perform search for unrecorded liabilities.	0.4	

Circuit City Stores, Inc.
401K Plan Audits - 2009⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Amount
Roy,William	06-Jul-10	Continue Manager review of the Audit 08/09 - Benefit Plans workpapers.	0.9	
Gottschalk,Kristen M	07-Jul-10	Prepare audit checklist to ensure all procedures were completed in accordance with KPMG methodology.	0.1	
Gottschalk,Kristen M	07-Jul-10	Prepare Planning Document including identifying significant accounts and establishing materiality for the current year plan audit.	0.2	
Gottschalk,Kristen M	07-Jul-10	Prepare Completion Document including documenting results of key audit procedures performed.	0.2	
Gottschalk,Kristen M	07-Jul-10	Clear manager review notes for contributions testwork.	0.1	
Gottschalk,Kristen M	07-Jul-10	Prepare package to send to concurring review partner for her review.	0.1	
Gottschalk,Kristen M	07-Jul-10	Clear manager review notes for financial reporting audit program	0.1	
Thompson,Patrick A	07-Jul-10	Prepare and documented contributions walkthrough with management.	1.1	
Thompson,Patrick A	07-Jul-10	Prepare Evaluation of Service Organization workpaper.	0.6	
Thompson,Patrick A	07-Jul-10	Prepare a portion of the workpaper 514 Accounting Disclosure Checklist (checklist - 89 pages in length).	0.8	
Roy,William	07-Jul-10	Continue Manager review of the Audit 08/09 - Benefit Plans workpapers.	0.3	
Gottschalk,Kristen M	08-Jul-10	Prepare a portion of the workpaper 514 Accounting Disclosure Checklist (checklist - 89 pages in length).	0.3	

Circuit City Stores, Inc.
401K Plan Audits - 2009⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Amount
Thompson,Patrick A	08-Jul-10	Address user consideration controls identified in the Benefit Plans Administrative Services SAS 70 report.	0.9	
Thompson,Patrick A	08-Jul-10	Continue to complete documentation required in Completion Document.	0.2	
Thompson,Patrick A	09-Jul-10	Prepare draft of management representation letter.	0.6	
Thompson,Patrick A	09-Jul-10	Prepare distribution testwork including obtaining documentation to support appropriate amount was paid out to the participant.	0.5	
Roy,William	09-Jul-10	Continue Manager review of the Audit 08/09 - Benefit Plans workpapers.	3.6	
Roy,William	15-Jul-10	Manager review of draft financial statements.	0.5	
Roy,William	14-Sep-10	Continue Manager review of the Audit 08/09 - Benefit Plans workpapers.	0.8	
Roy,William	15-Sep-10	Continue Manager review of the Audit 08/09 - Benefit Plans workpapers.	1.9	
Roy,William	16-Sep-10	Continue Manager review of the Audit 08/09 - Benefit Plans workpapers.	0.3	
Xystros,Cheryl L.	21-Sep-10	Concurring Partner review of the Audit 08/09 - Benefit Plans workpapers.	2.0	
Xystros,Cheryl L.	21-Sep-10	Concurring Partner review of the draft financial statements.	1.5	
Roy,William	23-Sep-10	Various correspondence with A. Pietrantoni (Circuit City) in regards to updates to Plan financial statements.	0.8	
Davis,Brian Scott	24-Sep-10	Partner review of the Audit 08/09 - Benefit Plans workpapers.	2.0	

Circuit City Stores, Inc.
401K Plan Audits - 2009⁽¹⁾
August 1, 2010 through October 31, 2010

Name	Date	Description	Hours	Amount
Davis,Brian Scott	24-Sep-10	Partner review of draft financial statements.	2.0	
401K Plan Audits - 2009 Total			41.2	\$8,000.00 ⁽²⁾

⁽¹⁾ Hours billed in this Sixth Interim Fee Application include time incurred in interim periods that was not previously billed.

⁽²⁾ The Engagement Letters dated June 9, 2010, June 20, 2010 and July 19, 2010 (the “2010 Engagement Letters”) amended the 2009 Engagement Letter to include the provision of the annual audits of the company’s 401K plans as of December 31, 2009 and for the year then ended. KPMG and the Debtors agreed to a fixed fee arrangement and subsequent billings for services provided. The fixed fee amount for the audit of the Circuit City Stores Puerto Rico Plan is \$8,000.00.

Circuit City Stores, Inc.
Summary Of Hours and Discounted Fees Incurred By Professional
November 10, 2008 through October 31, 2010

Professional	Position	Current Hours Billed	Discounted Hourly Rate	Discounted Fees Billed
Smith,Andrew W.	Tax Partner	1.7	\$ 647.50	\$ 1,100.75
Cassidy,Hank	Tax Managing Director	3.9	\$ 612.50	\$ 2,388.75
Millon Jr,Thomas J	Tax Managing Director	9.5	\$ 612.50	\$ 5,818.75
Conjura,Carol	Tax Partner	48.9	\$ 612.50	\$ 29,951.25
Croston,Paul William	Tax Partner	20.8	\$ 507.50	\$ 10,556.00
Davis,Brian Scott	Audit Partner	2.1	\$ 385.00	\$ 808.50
Xystros,Christos M.	Audit Partner	53.7	\$ 385.00	\$ 20,674.50
Bruce,Charles D.	Audit Partner	3.6	\$ 385.00	\$ 1,386.00
Connors,Terence	Audit Partner	1.0	\$ 385.00	\$ 385.00
Munter,Paul H.	DPP Partner	13.7	\$ 385.00	\$ 5,274.50
Bibb Jr.,David Lawrence	Audit Partner	3.6	\$ 385.00	\$ 1,386.00
Todd,Sharon L.	DPP Partner	27.5	\$ 385.00	\$ 10,587.50
Rose,Cindy A.	Audit Partner	0.5	\$ 355.70	\$ 177.85
Mount, Gord	Audit Partner	14.4	\$ 355.70	\$ 5,122.07
Gibbs,Paul Kevin	Tax Senior Manager	71.0	\$ 490.00	\$ 34,790.00
Ridgeway,Gail Carlon	Tax Senior Manager	1.0	\$ 490.00 ⁽¹⁾	\$ 490.00
Ridgeway,Gail Carlon	Tax Senior Manager	14.6	\$ 420.00	\$ 6,132.00
Yarbrough,John M	DPP Senior Manager	5.8	\$ 316.25	\$ 1,834.25
Polisner,Dennis M.	Audit Senior Manager	2.0	\$ 316.25	\$ 632.50
McMahon,John	Audit Senior Manager	207.4	\$ 316.25	\$ 65,590.25
Wheeler III,Richard T	Audit Senior Manager	0.6	\$ 316.25	\$ 189.75
Degnan,Daniel J	Tax Manager	23.6	\$ 455.00	\$ 10,738.00
Sellers,Monica	Advisory Manager	32.6	\$ 330.00	\$ 10,758.00
Jobe V,John T	Audit Manager	139.0	\$ 261.25	\$ 36,313.75
Winslow,Kimberly Kelley	Audit Manager	8.8	\$ 261.25	\$ 2,299.00
Johnson, Vernon	Audit Manager	47.6	\$ 184.52	\$ 8,783.10
Sitterson,Christopher	Tax Senior Associate	17.6	\$ 245.00	\$ 4,312.00
Tatum,Pamela Renea	Advisory Senior Associate	62.8	\$ 245.00	\$ 15,386.00
Ritter,Jason R	Audit Senior Associate	71.1	\$ 206.25	\$ 14,664.38
Miller,Lyndsey	Audit Senior Associate	20.3	\$ 206.25	\$ 4,186.88
Vadlamani,Sudha S	Audit Senior Associate	2.5	\$ 206.25	\$ 515.63
Tatum,Pamela Renea	Advisory Associate	249.2	\$ 137.50	\$ 34,265.00
Campbell,Celeste Heath	Advisory Associate	1.3	\$ 137.50	\$ 178.75
Humphreys, Susan	Audit Senior Associate	31.2	\$ 106.71	\$ 3,329.34
Bonham,Thomas V	Audit Associate	66.7	\$ 96.25	\$ 6,419.88
Austin,Ashley Albers	Audit Associate	26.0	\$ 96.25	\$ 2,502.50
Yip,King	Tax Associate	3.0	\$ 227.50	\$ 682.50
Wai, Mindy	Tax Associate	1.2	\$ 82.26	\$ 98.71
Total Hours and Fees at Discounted Rate		<u>1,311.8</u>		<u>\$ 360,709.57</u>

Circuit City Stores, Inc.
Summary Of Hours and Discounted Fees Incurred By Professional
November 10, 2008 through October 31, 2010

Discounted Fees	\$	360,709.57
Monthly Installment for FY09 Integrated Audit Fixed Fee	\$	636,996.99
Prorated FY09 Integrated Audit Fixed Fee for 1/22/09 through 1/31/09	\$	(68,493.85)
Fees related to Retirement Plan audit	\$	17,000.00
Fees related to 401K Plan Audits - 2008	\$	52,000.00
Fees related to 401K Plan Audits - 2009	\$	8,000.00
Subtotal Fees	\$	1,006,212.71
Adjustment to correct billing rate	⁽¹⁾	\$ (70.00)
Total Fees	\$	1,006,142.71
Out of Pocket Expenses	\$	7,016.74
Net Requested Fees & Out of Pocket Expenses	<u>\$</u>	<u>1,013,159.45</u>
Blended Rate	<u>\$</u>	<u>274.97</u>

⁽¹⁾ Billing rate initially charged erroneously in November 2009 monthly fee statement; credit reflects adjustment for inadvertent error.

Summary of Hours and Discounted Fees Incurred by Category

November 10, 2008 through October 31, 2010

Category	Exhibit	Hours	Fees
Audit 09 - Integrated Audit	D1	-	\$ 568,503.14
Tax Consulting Services - Restructuring	D2	150.5	\$ 78,015.00
FY09 Special Audit Related Services	D3	795.5	\$ 214,922.94
Employment/Fee Applications	D4	347.4	\$ 63,110.63
Audit 2/28/08-Retirement Plan	D5	-	\$ 17,000.00
401K Plan Audits - 2008	D6	-	\$ 52,000.00
401K Plan Audits - 2009	D7	-	\$ 8,000.00
Post Emergence Fee Preparation	H	18.4	\$ 4,661.00
Billing Rate Adjustment			\$ (70.00)
Total		1,311.8	\$ 1,006,142.71

Summary of Out of Pocket Expenses
November 10, 2008 through October 31, 2010

Category	Amount
Airfare	\$ 803.00
Lodging	\$ 2,598.51
Meals	\$ 446.51
Ground Transportation	\$ 3,168.72
Miscellaneous	\$ -
Total	<u>\$ 7,016.74</u>

Circuit City Stores, Inc.
Post Emergence Fee Preparation
November 1, 2010 through December 16, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	01-Nov-10	Prepare September invoice allocation and forward to manager for review.	0.4	\$245.00	\$ 98.00
Tatum,Pamela Renea	04-Nov-10	Access time and expense system and obtain the Circuit City monthly time detail.	0.2	\$245.00	\$ 49.00
Tatum,Pamela Renea	12-Nov-10	Prepare and send correspondence to Debtor's Counsel regarding the effective date and how to properly record fees incurred post effective date.	0.2	\$245.00	\$ 49.00
Tatum,Pamela Renea	30-Nov-10	Prepare the October Fee Statement.	0.6	\$245.00	\$ 147.00
Tatum,Pamela Renea	30-Nov-10	Prepare the October Fee Statement cover letter.	0.2	\$245.00	\$ 49.00
Tatum,Pamela Renea	30-Nov-10	Create spreadsheet denoting payment information to incorporate into the final fee application.	0.3	\$245.00	\$ 73.50
Tatum,Pamela Renea	30-Nov-10	Prepare the Sixth Interim and Final fee application for the period of November 10, 2008 through October 31, 2010.	1.2	\$245.00	\$ 294.00
Tatum,Pamela Renea	02-Dec-10	Revise the October Fee Statement based on M. Sellers (KPMG) comments.	0.4	\$245.00	\$ 98.00
Tatum,Pamela Renea	02-Dec-10	Prepare the October Fee Statement delimited file for the U.S. Trustee.	0.3	\$245.00	\$ 73.50

Circuit City Stores, Inc.
Post Emergence Fee Preparation
November 1, 2010 through December 16, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	02-Dec-10	Prepare the Sixth interim fee application for the period of August 1, 2010 through October 31, 2010.	0.9	\$245.00	\$ 220.50
Tatum,Pamela Renea	02-Dec-10	Prepare the Consolidated Exhibits related to the Final fee application for the period of November 10, 2008 through October 31, 2010.	1.2	\$245.00	\$ 294.00
Tatum,Pamela Renea	03-Dec-10	Prepare the Sixth Interim and Final Fee Narrative.	2.4	\$245.00	\$ 588.00
Tatum,Pamela Renea	03-Dec-10	Obtain the docket numbers for the fee application and certificates of no objection to incorporate into the final interim app.	0.4	\$245.00	\$ 98.00
Tatum,Pamela Renea	03-Dec-10	Review other final fee applications in order to comply with accepted format.	0.9	\$245.00	\$ 220.50
Tatum,Pamela Renea	03-Dec-10	Continue to prepare the Sixth Interim and Final Fee Narrative.	1.3	\$245.00	\$ 318.50
Tatum,Pamela Renea	04-Dec-10	Review prior interim application and incorporate the Description of Services into the Final Application.	0.9	\$245.00	\$ 220.50
Tatum,Pamela Renea	04-Dec-10	Prepare related Sixth Interim and Final Fee application documents.	0.9	\$245.00	\$ 220.50
Tatum,Pamela Renea	06-Dec-10	Incorporate the retention and supplementals into the narrative.	0.9	\$245.00	\$ 220.50

Circuit City Stores, Inc.
Post Emergence Fee Preparation
November 1, 2010 through December 16, 2010

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	06-Dec-10	Review and tie out all the Sixth Interim and Final Fee application and related documents prior to managers review.	0.8	\$245.00	\$ 196.00
Tatum,Pamela Renea	07-Dec-10	Finalize the October fee application and delimited file and provide to debtors counsel and notice parties.	0.3	\$245.00	\$ 73.50
Tatum,Pamela Renea	10-Dec-10	Revise the Sixth and Final application based on comments from Debtors' Counsel.	0.5	\$245.00	\$ 122.50
Sellers,Monica	10-Dec-10	Review of sixth interim fee application and provide initial comments.	0.3	\$330.00	\$ 99.00
Sellers,Monica	12-Dec-10	Continue review of exhibits and narrative and provide revisions and comments.	1.0	\$330.00	\$ 330.00
Tatum,Pamela Renea	13-Dec-10	Revise the Circuit City Narrative and related files based on M. Sellers (KPMG) comments.	1.4	\$245.00	\$ 343.00
Sellers,Monica	13-Dec-10	Provide final comments regarding review of final fee application prior to finalization	0.5	\$330.00	\$ 165.00
Post Emergence Fee Preparation Total			<u>18.4</u>		<u>\$ 4,661.00</u> ⁽¹⁾

⁽¹⁾ The Amended Joint Plan of Reorganization provides the following: "The Professionals employed by the Debtors shall be entitled to reasonable compensation and reimbursement of actual, necessary expenses for post-Effective Date activities, including the preparation, filing, and prosecution of Final Fee Applications, upon the submission of invoices to the Liquidating Trust. Any time or expenses incurred in the preparation, filing, and prosecution of Final Fee Applications shall be disclosed by each Professional in its Final Fee Application and shall be subject to approval of the Bankruptcy Court."

EXHIBIT I

KPMG Retention Order

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Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - X

**ORDER AUTHORIZING THE DEBTORS
TO RETAIN AND EMPLOY KPMG LLP AS AUDITORS
AND TAX CONSULTANTS EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the "Application") of the
above-captioned debtors ("Debtors"), for the entry of
an order pursuant to sections 327(a) and 328(a) of title
11 of the United States Code, 11 U.S.C. §§ 101-1532
(the "Bankruptcy Code"), Rule 2014(a) of the Federal



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Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), authorizing them to employ and retain KPMG LLP ("KPMG") as auditors and tax consultants to the Debtors in the above-captioned chapter 11 cases effective as of the Petition Date;¹ and upon the Declaration of Christos M. Xystros, a CPA and partner at KPMG (the "Declaration") in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG does not hold or represent an interest adverse to the Debtors' estates, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors' estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief

¹ Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to employ and retain KPMG as auditors and tax consultants to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court..
4. The terms and conditions of the

Engagement Letters, as modified by this Order, are approved.

5. To the extent the Debtors and KPMG enter into any additional engagement letter(s), the Debtors will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the United States Trustee for the Eastern District of Virginia, counsel to the Debtors', Local Restructuring counsel to the Debtors', and counsel to the Official Committee of Unsecured Creditors. To the extent any of such parties' object, within 10 days of such new engagement letters being served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

6. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:

(a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefore are approved by the Court; provided, that to

the extent additional engagement letters are filed with the Court and no parties object to such engagement letters in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letters shall be deemed approved by the Court;

- (b) The Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either:
 - (i) judicially determined (the determination having become final) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) judicially determined (the determination having become final), based on a breach of KPMG's contractual obligations to the Debtor; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and a hearing to be a claim or expense for which KPMG should not receive indemnity, contribution or reimbursement under the terms of KPMG's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and
- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution

and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefore in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement; and it is further

7. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

8. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

9. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains exclusive jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

10. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is hereby waived.

11. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia
Dec 23 2008, 2008

/s/ Kevin Huennekens
UNITED STATES BANKRUPTCY JUDGE

Entered on Docket: 12/24/08

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley

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Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

I hereby certify that proposed order has been
endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley

Exhibit J

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA**

In re: CIRCUIT CITY STORES, INC., <u>et al.</u>, Debtors.	Chapter 11 Case No. 08-35653 (KRH) (Jointly Administered) Hrg. Date: January 13, 2011 at 2:00 p.m. (ET) Obj. Due: January 6, 2011 at 4:00 p.m. (ET)
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**DECLARATION PURSUANT TO RULE 2016-1 OF THE
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE
UNITED STATES BANKRUPTCY COURT FOR THE
EASTERN DISTRICT OF VIRGINIA**

I, Brian S. Davis, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP (“KPMG”), a professional services firm.

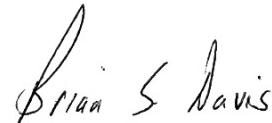
2. By Order dated December 23, 2008, KPMG was retained as independent auditors and tax consultants of the above captioned debtors (the “Debtors”). I submit this Declaration in conjunction with KPMG’s sixth interim fee application for compensation and allowance of expenses for the period August 1, 2010 through October 31, 2010 and the final fee application for compensation and allowance of expenses for the period of November 10, 2008 through October 31, 2010 (the “Final Fee Application”).

3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

4. I have reviewed the foregoing Final Fee Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Rule 2016-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the Eastern District of Virginia, and submit that the Application substantially complies with such Rule.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 14th day of December, 2010.



Brian S. Davis
Partner
KPMG LLP
1021 E Cary Street
Suite 2000
Richmond, VA 23219-4023